

# CERTIFICATE

To the Clerk of Stevens County, State of Kansas

We, the undersigned officers of

the City of Hugoton, Kansas

certify that: (1) the hearing mentioned in the attached publication was held; (2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2016; and (3) the Amount(s) of 2016 Ad Valorem Tax are within statutory limitations.

		2016 Adopted Budget		County Clerk's Use Only
	Page No.	Budget Authority for Expenditures	Amount of 2015 Ad Valorem Tax	
<b>Table of Contents:</b>				
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Fund	K/S/A			
General	79-1946	5,5a	2,500,000	811,000
Animal Care Benevolence		6	19,000	
Community Improvement District		6	60,550	
Convention & Tourism		7	46,000	
Golf Course Expansion		7	242,800	
			0	
"Shop with a Cop"/National Night Out		8	7,000	
Special Highway		9	160,725	
Special Parks and Recreation		9	25,650	
Special Street Machinery		10	0	
Streetscape		10	7,550	
Bond & Interest	10-113	11	483,000	25,265
Electric Utility		12	6,500,000	
Electric Equip. Replacement Reserve		13	0	
Water Utility		14	1,370,000	
Water Equip. Replacement Reserve		15	0	
Water Equip. Replacement Reserve II		15	0	
Sanitation Utility		16	415,000	
Sanitation Equip. Replacement Reserve		16	0	
Sewer Utility		17	1,400,000	
Sewer System Reserve		17	0	
Sewer System Reserve II		18	0	
Gas Royalty		18	437,000	
Electric Distribution System Upgrade		19	863,000	
Water Improvement Reserve		19	1,397,500	
<b>TOTALS</b>			15,934,775	836,265
Publication		20		
Final Assessed Valuation				

List any resolution or ordinance setting a fund levy limit:

State Use Only
Received _____
Reviewed by _____
Follow-up: Yes _____ No _____

Assisted by:  
Not assisted

Attest: \_\_\_\_\_ 2015

County Clerk

*Carl E. Rind*  
Mayor  
*D. C. Cunningham*  
*Shirley V. C. C.*  
*Jaren Deeter*  
*Frankie D. Thomas*  
*Dean Banker*  
Governing Body

Computation to Determine Limit for

2016

Amount of  
Levy

1. Total Tax Levy Amount in 2015 Budget	+	\$	814,845
2. Debt Service Levy in 2015 Budget	-	\$	19,200
3. Tax Levy Excluding Debt Service		\$	795,645

2015 Valuation Information for Valuation Adjustments

4. New Improvements for 2015	+		279,653
5. Increase in Personal Property for 2015			
5a. Personal Property 2015	+	343,501	
5b. Personal Property 2014	-	380,646	
5c. Increase in Personal Property (5a minus 5b)	+		0
If 5c is negative, enter a zero			
6. Valuation of annexed territory for 2015			
6a. Real Estate	+		
6b. State Assessed	+		
6c. New Improvements	-		
6d. Total Adjustment	+		0
7. Valuation of Property that has Changed in Use during 2015			0
8. Total Valuation Adjustment (Sum of 4, 5c, 6d, and 7)			279,653
9. Total estimated Valuation July 1, 2015		19,028,941	
10. Total Valuation less Valuation Adjustment (9 minus 8)			18,749,288
11. Factor for Increase (8 divided by 10)			0.014915
12. Amount of Increase (11 times 3)	+		11,867
13. 2016 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 12)		\$	807,512
14. Debt Service Levy in the 2016 Budget		\$	25,265
15. 2016 budget tax levy, including debt service, prior to CPI adjustment (13 plus 14)		\$	832,777
16. Consumer Price Index for all urban consumers for calendar year 2014			1.60%
17. Consumer Price Index adjustment (3 times 16)			12,730
18. Maximum levy for budget year 2016, including debt service, not requiring "notice of vote publication." (15 plus 17)		\$	845,508

### Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budget Funds for 2016	Ad Valorem Levy Tax Year 2015	Allocation for Proposed Year 2016				
		MVT	RVT	16/20M Veh	Comm Veh.	Watercraft
General Op.	795,645	167,136	2,826	5,992	7,291	0
Bond & Interest	19,200	4,033	68	285	176	0
TOTAL	814,845	171,169	2,894	6,277	7,467	0

0.210063  
MVT Factor

0.003552  
RVT Factor

0.007703  
16/20M Factor

0.009164  
Comm Veh Fac

Note: Do not allocate to new, discontinued, or any funds that did not have a tax levy in 2015.

0.000000
Watercraft
Factor

### Schedule of Transfers

Expenditure	Receipt	Actual	Current	Proposed	Transfers
Fund Transferred	Fund Transferred	Amount for	Amount for	Amount for	Authorized by
From:	To:	2014	2015	2016	Statute
Electric	Electric Eq. Rep. Res	0	0	443,440	KSA 12-1, 117
Water	Water Eq. Rep. Res.	0	0	462,995	KSA 12-1, 117
Water	Water Eq Rep Res II	0	0	0	KSA 12-1, 117
Sanitation	San. Eq. Rep. Res.	49,200	60,000	106,375	KSA 12-1, 117
Sewer	Sewer Sys. Rep. Res	0	177,710	895,165	KSA 12-1, 117
General Op.	Sp. Street Machinery	65,887	62,475	58,310	KSA 12-1, 117
General Op.	Golf Course Exp.	18,695	18,695	18,695	KSA 12-1, 117
Water Imp. Reserve	Bond & Interest	96,876	99,105	101,030	KSA 12-825d
	TOTALS	230,658	417,985	2,086,010	
	Adjustments*		0	0	
	Adjusted TOTALS				
*Note: Adjustments are required only if the transfer is being made in 2015 and/or 2016 from a non-budget fund.					

\*Note: Adjustments are required only if the transfer is being made in 2015 and/or 2016 from a non-budget fund.

Type of Debt	Issue Date	Interest Rate %	Amount Issued	Amount Outstanding 1/1/15	Date Due Interest	Date Due Principal	Amount Due 2015 Interest	Amount Due 2015 Principal	Amount Due 2016 Interest	Amount Due 2016 Principal
GENERAL OBLIGATION										
Water	9/1/08	3.2-4.0	425,000	190,000	3/1, 9/1	9/1	6,950	45,000	5,420	45,000
Streets, Sewer, Water	5/1/11	0.95-2.95	1,265,000	945,000	3/1, 9/1	9/1	23,070	120,000	20,850	125,000
Sewer, Streets, Water	10/1/14	2.0-2.65	690,000	690,000	3/1, 9/1	9/1	14,775	60,000	13,575	65,000
Sewer	4/1/15	2.0-3.0	1,975,000	0.00	3/1, 9/1	9/1	0	0	75,675	130,000
TEMPORARY NOTES										
2014 Sewer	10/29/2014	1.0	2,025,000	2,025,000	10/29	10/29	20,250	2,025,000	0	0
STATE REVOLVING FUND										
Sewer	7/31/06	2.68	1,500,000	993,612	3/1, 9/1	3/1, 9/1	26,155	71,222	24,233	73,144
TOTAL			7,880,000	4,843,612			91,200	2,321,222	139,753	438,144

# STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION\*

[illegible]

\*If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

<b>GENERAL FUND</b>	<b>Prior Year Actual for 2014</b>	<b>Current Year Estimate for 2015</b>	<b>Proposed Budget Year for 2016</b>
Unencumbered Cash Balance, January 1	353,902	481,213	482,289
Receipts:			
Ad Valorem Tax	733,999	772,465	
Delinquent Tax	10,429	16,585	10,012
Motor Vehicle Tax	149,366	154,460	167,136
Recreational Vehicle Tax	2,653	2,585	2,826
16/20 Vehicle Tax	8,791	5,495	5,992
Comercial Vehicle Tax	14,883	21,985	7,291
Watercraft Tax	0	0	0
Local Alcoholic Liquor	7,517	6,000	7,474
In Lieu of Taxes (I.R.B.)	0	0	0
Local Sales Tax	790,962	750,000	675,000
Franchise Taxes	83,449	80,000	75,000
Compensating Use Tax	165,528	150,000	70,000
<b>SUB TOTAL</b>	<b>1,967,577</b>	<b>1,959,575</b>	<b>1,020,731</b>
Licenses and Permits			
Licenses-Electrical, Plumbing, Mechanical, Building & Peddler	5,910	6,350	5,750
Occupation Licenses	825	825	825
Permits	3,811	2,500	1,800
Dogs-Licenses and Pound Fees	1,669	1,200	1,400
<b>SUB TOTAL</b>	<b>12,215</b>	<b>10,875</b>	<b>9,775</b>
Charges for Services	5,048	3,900	3,500
Golf Course Income	123,645	113,650	111,250
Fines, Forfeitures and Penalties	25,938	30,000	30,000
Reimbursed Expense	29,702	15,785	
Use of Money and Property			
Royalties	0	0	0
Interest on Idle Funds	1,334	1,400	1,450
Rentals and Leases	8,016	8,255	8,505
Sales of Merchandise	1,375	1,200	1,100
Miscellaneous:			
Other	23,946	20,350	20,400
Cancellation of Prior Year Encumbrances	0		
<b>TOTAL Receipts</b>	<b>2,198,796</b>	<b>2,164,990</b>	<b>1,206,711</b>
<b>Resources Available</b>	<b>2,552,698</b>	<b>2,646,203</b>	<b>1,689,000</b>

GENERAL FUND (Contd.)	Prior Year Actual for 2014	Current Estimate for 2015	Proposed Budget Year for 2016
<b>Resources Available</b>	\$ 2,552,698	\$ 2,646,203	\$ 1,689,000
<b>Expenditures:</b>			
General Government			
Administration			
Personal Services	220,643	222,302	241,555
Contractual Services	94,278	84,280	105,170
Commodities	5,769	7,450	9,000
Capital Outlay	0	0	44,275
Transfer-Streetscape Improvement			
Election Expense			
Contractual Services	0	1,500	0
Municipal Court			
Personal Services	20,438	18,848	17,205
Contractual Services	34,120	34,500	36,000
Commodities	508	750	800
Capital Outlay	0	0	5,995
<b>SUB TOTAL</b>	<b>375,756</b>	<b>369,630</b>	<b>460,000</b>
Public Safety-Police			
Personal Services	481,626	510,055	609,070
Contractual Services	102,169	107,880	113,770
Commodities	30,743	29,550	35,500
Capital Outlay	2,559	37,000	36,660
Debt Service			
<b>SUB TOTAL</b>	<b>617,097</b>	<b>684,485</b>	<b>795,000</b>
Public Works-Street			
Personal Services	273,726	279,371	303,195
Contractual Services	84,674	159,350	170,190
Commodities	152,806	119,900	131,000
Capital Outlay	11,137	3,000	57,305
Transfer-Special Street Machinery	65,887	62,475	58,310
<b>SUB TOTAL</b>	<b>588,230</b>	<b>624,096</b>	<b>720,000</b>
Culture-Recreation			
Parks			
Personal Services	91,663	91,890	96,505
Contractual Services	15,070	23,685	21,330
Commodities	20,949	22,500	24,000
Capital Outlay	7,746	0	23,165
Golf Course			
Personal Services	197,410	200,338	213,645
Contractual Services	40,906	52,370	48,845
Commodities	41,777	36,250	43,105
Capital Outlay	21,067	13,415	9,150
Transfer-Golf Course Expansion	18,695	18,695	18,695
Debt Service	15,119	6,560	6,560
<b>SUB TOTAL</b>	<b>470,402</b>	<b>465,703</b>	<b>505,000</b>
Economic Development	20,000	20,000	20,000
<b>TOTAL Expenditures</b>	<b>2,071,485</b>	<b>2,163,914</b>	<b>2,500,000</b>
Unencumbered Cash Balance, December 31	481,213	482,289	
2014/2015/2016 Budget Authority Amount	2,147,650	2,365,645	2,500,000
Non-Appropriated Balance			0
TOTAL Expenditures and Non-Appropriated Balance			2,500,000
Tax Required			811,000
Delinquency Computation			
Amount of 2015 Ad Valorem Tax			811,000

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Animal Care Benevolence Fund</b>	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance January 1	9,184	14,076	13,960
Receipts:			
Donations	7,708	3,000	5,000
Interest on Idle Funds	25	34	40
Transfers From: (Specify Fund)			
Cancelled Encumbrances	0		
<b>Total Receipts</b>	7,733	3,034	5,040
<b>Resources Available</b>	16,917	17,110	19,000
Expenditures:			
Personal Services	0	0	0
Contractual Services	2,841	3,100	18,900
Commodities	0	50	100
Capital Outlay	0	0	0
Transfer To: (Specify Fund)			
<b>Total Expenditures</b>	2,841	3,150	19,000
Unencumbered Cash Balance December 31	14,076	13,960	
2014/2015/2016 Budget authority Amount	8,000	20,300	<b>19,000</b>

Adopted Budget <b>Community Improvement District</b>	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance January 1	0	0	15,000
Receipts:			
CID Sales Tax	0	15,000	45,500
Interest on Idle Funds	0	0	50
Transfers From: (Specify Fund)			
Cancelled Encumbrances			
<b>Total Receipts</b>	0	15,000	45,550
<b>Resources Available</b>	0	15,000	60,550
Expenditures			
Personal Services	0	0	0
Contractual Services	0	0	60,550
Commodities	0	0	0
Capital Outlay	0	0	0
Transfer To: (Specify Fund)			
<b>Total Expenditures</b>	0	0	60,550
Unencumbered Cash Balance December 31	0	15,000	
2014/2015/2016 Budget Authority Amount	\$ -	\$ -	<b>60,550</b>



Adopted Budget <b>Convention &amp; Tourism Fund</b>	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance January 1	28,876	32,514	32,480
Receipts:			
Transient Guest Tax	13,046	10,000	13,450
Interest on Idle Funds	66	66	70
Miscellaneous			
Transfers From: (Specify Fund)			
Cancelled Encumbrances	0		
<b>Total Receipts</b>	13,112	10,066	13,520
<b>Resources Available</b>	41,988	42,580	46,000
Expenditures			
Personal Services	0	0	0
Contractual Services	9,293	10,000	44,500
Commodities	181	100	1,500
Capital Outlay	0	0	0
Transfer To: (Specify Fund)			
<b>Total Expenditures</b>	9,474	10,100	46,000
Unencumbered Cash Balance December 31	32,514	32,480	
2014/2015/2016 Budget Authority Amount	35,300	46,000	<b>46,000</b>

Adopted Budget <b>Golf Course Expansion Fund</b>	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash balance January 1	185,427	204,528	223,640
Receipts:			
Donation	0	0	0
Interest on Idle Funds	406	417	465
Transfers From: (Specify Fund)			
General Fund	18,695	18,695	18,695
Cancelled Encumbrances	0		
<b>Total Receipts</b>	19,101	19,112	19,160
<b>Resources Available</b>	204,528	223,640	242,800
Expenditures:			
Personal Services	0	0	0
Contractual Services	0	0	12,800
Commodities	0	0	0
Capital Outlay	0	0	230,000
Transfer To: (Specify Fund)			
<b>Total Expenditures</b>	0	0	242,800
Unencumbered Cash Balance December 31	204,528	223,640	
2014/2015/2016 Budget Authority Amount	184,400	223,700	<b>\$ 242,800</b>

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Not used</b>	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance January 1		0	0
Receipts:			
Interest on Idle Funds			
Transfers From: (Specify Fund)			
Cancelled Encumbrances			
<b>Total Receipts</b>	0	0	0
<b>Resources Available</b>	0	0	0
Expenditures			
Personal Services			
Contractual Services			
Commodities			
Capital Outlay			
Transfer To: (Specify Fund)			
<b>Total Expenditures</b>	0	0	0
Unencumbered Cash Balance December 31	0	0	
2014/2015/2016 Budget Authority Amount			0

Adopted Budget <b>"Shop with a Cop"/National Night Out</b>	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash balance January 1	1,134	2,359	2,365
Receipts:			
Donations	3,700	4,000	4,630
Interest on Idle Funds	3	6	5
Transfers From: (Specify Fund)			
Cancelled Encumbrances	0		
<b>Total Receipts</b>	3,703	4,006	4,635
<b>Resources Available</b>	4,837	6,365	7,000
Expenditures:			
Personal Services	0	0	0
Contractual Services	170	1,000	1,000
Commodities	2,308	3,000	6,000
Capital Outlay	0		0
Transfer To: (Specify Fund)			
<b>Total Expenditures</b>	2,478	4,000	7,000
Unencumbered Cash Balance December 31	2,359	2,365	
2014/2015/2016 Budget Authority Amount	6,000	6,000	\$ 7,000

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Special Highway</b>	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance January 1	50,401	58,187	58,630
Receipts:			
Gasoline tax	102,336	101,840	101,980
Interest on Idle Funds	113	103	115
Transfers From: (Specify Fund)			
Cancelled Encumbrances	0		
<b>Total Receipts</b>	102,449	101,943	102,095
<b>Resources Available</b>	152,850	160,130	160,725
Expenditures			
Personal Services	1,429	1,500	1,600
Contractual Services	93,234	100,000	159,125
Commodities	0	0	
Capital Outlay	0	0	
Transfer To: (Specify Fund)			
<b>Total Expenditures</b>	94,663	101,500	160,725
Unencumbered Cash Balance December 31	58,187	58,630	
2014/2015/2016 Budget Authority Amount	159,800	157,350	<b>160,725</b>

Adopted Budget <b>Special Parks &amp; Recreation Fund</b>	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash balance January 1	8,130	14,098	18,130
Receipts:			
Local alcoholic liquor tax	7,517	6,000	7,474
Interest on Idle Funds	21	32	46
Transfers From: (Specify Fund) General			
Cancelled Encumbrances	0		
<b>Total Receipts</b>	7,538	6,032	7,520
<b>Resources Available</b>	15,668	20,130	25,650
Expenditures:			
Personal Services	1,570	2,000	2,500
Contractual Services	0	0	1,000
Commodities	0	0	0
Capital Outlay	0	0	22,150
Transfer To: (Specify Fund)			
<b>Total Expenditures</b>	1,570	2,000	25,650
Unencumbered Cash Balance December 31	14,098	18,130	
2014/2015/2016 Budget Authority Amount	13,800	22,660	<b>\$ 25,650</b>

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Special Street Machinery Fund</b>	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash balance January 1	283,980	350,519	
Receipts:			
Interest on Idle Funds	652		
Transfers From: (Specify Fund) General	65,887		
Cancelled Encumbrances	0		
<b>Total Receipts</b>	66,539		
<b>Resources Available</b>	350,519		
Expenditures			
Personal Services	0		
Contractual Services	0		
Commodities	0		
Capital Outlay	0		
Transfer To: (Specify Fund)			
<b>Total Expenditures</b>	0		
Unencumbered Cash Balance December 31	350,519		

Adopted Budget <b>Streetscape</b>	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash balance January 1	15,084	8,064	7,500
Receipts:			
Interest on Idle Funds	27	36	50
Miscellaneous			
Transfers From: (Specify Fund) General Fund			
Cancelled Encumbrances	0		
<b>Total Receipts</b>	27	36	50
<b>Resources Available</b>	15,111	8,100	7,550
Expenditures			
Personal Services	0	0	0
Contractual Services	6,953	0	1,000
Commodities	94	600	6,550
Capital Outlay		0	0
Transfer To: (Specify Fund)			
<b>Total Expenditures</b>	7,047	600	7,550
Unencumbered Cash Balance December 31	8,064	7,500	
2014/2015/2016 Budget Authority Amount	15,000	14,500	\$ 7,550

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget <b>Bond &amp; Interest Fund</b>	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance January 1	19,610	37,184	18,629
Receipts:			
Ad Valorem Tax	34,944	18,650	
Delinquent Tax	25	473	0
Motor Vehicle Tax	0	4,030	4,033
Recreational Vehicle Tax	0	63	68
16/20 M Vehicle Tax	0	0	285
Commercial Vehicle Tax	0	734	176
Special Assessments	0	58,163	60,000
Transfer from Principal & Interest Account	71,193	70,163	274,665
Transfer from Water Improvement Reserve	96,876	99,105	101,030
Miscellaneous	7,713	0	0
Interest on Idle Funds	65	114	52
<b>Total Receipts</b>	210,816	251,495	440,309
<b>Resources Available</b>	230,426	288,679	458,938
Expenditures:			
Principal	160,000	225,000	365,000
Interest	33,242	44,795	115,520
Commission	0	255	2,480
<b>Total Expenditures</b>	193,242	270,050	483,000
Unencumbered Cash Balance December 31	37,184	18,629	
2014/2015/2016 Budget Authority Amount	286,000	288,000	<b>483,000</b>
Non-Appropriated Balance			0
Total Expenditures and Non-Appropriated Balance			483,000
Tax Required			24,062
Delinquency Computation			1,203
Amount of 2015 Ad Valorem Tax			25,265
<b>Adopted Budget Not Used</b>	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance January 1			
Receipts:			
Ad Valorem Tax			
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Cancelled Encumbrances			
Interest on Idle Funds			
<b>Total Receipts</b>			
<b>Resources Available</b>			
Expenditures:			
<b>Total Expenditures</b>			
Unencumbered Cash Balance December 31			
2014/2015/2016 Budget Authority Amount			\$ -
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			
Tax Required			
Delinquency Computation			
Amount of 2012 Ad Valorem Tax			

**FUND PAGE FOR FUND WITH NO TAX LEVY**

Adopted Budget <b>Electric Utility Fund</b>	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance January 1	1,513,264	1,733,875	1,780,206
Receipts:			
Sales to Consumers	4,871,812	4,715,000	4,596,044
Penalties	42,111	44,000	43,000
Reimbursed Expenses	15,721	44,000	
Interest on Idle Funds	4,174	4,300	4,500
Merchandise	711	3,500	2,500
Inspections	475	500	500
Rentals	0	150	250
Miscellaneous	15,087	22,400	23,000
Gas Sales	133,563	70,000	50,000
Cancelled Encumbrances	0		
<b>Total Receipts</b>	5,083,654	4,903,850	4,719,794
<b>Resources Available</b>	6,596,918	6,637,725	6,500,000
Expenditures:			
Production & Purchased Power Expenses			
Personal Services	342,055	382,286	416,275
Contractual Services	3,474,617	3,326,128	4,084,705
Commodities	65,681	81,800	144,750
Capital Outlay	3,096	100,000	100,000
Transmission & Distribution Expenses			
Personal Services	271,370	294,016	317,765
Contractual Services	27,358	30,000	43,500
Commodities	170,100	149,800	370,000
Capital Outlay	35,161	30,000	50,000
Administrative & General Expenses			
Personal Services	136,087	144,579	158,270
Contractual Services	331,093	301,210	335,295
Commodities	5,527	7,700	16,000
Capital Outlay	898	10,000	20,000
Transfer To: (Special Fund)			
Principal & Interest Acct.	0	0	0
Lease Purchase Prin. & Int. Acct.	0	0	0
Equipment Replacement Reserve	0	0	443,440
<b>Total Expenditures</b>	4,863,043	4,857,519	6,500,000
Unencumbered Cash Balance December 31	1,733,875	1,780,206	
2014/2015/2016 Budget Authority Amount	5,720,000	6,350,000	6,500,000

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Electric Equipment Replacement Reserve</b>	Actual for 2014	Estimate for 2015	Year for 2016
Unencumbered Cash Balance January 1	503,767	504,822	
Receipts:			
Interest on Idle Funds	1,055		
Transfers From: (Specify Fund)			
Electric Utility			
Cancelled Encumbrances	0		
<b>Total Receipts</b>	1,055		
<b>Resources Available</b>	504,822		
Expenditures			
Personal Services	0		
Contractual Services	0		
Commodities	0		
Capital Outlay	0		
Transfer To: (Specify Fund)			
<b>Total Expenditures</b>	0		
Unencumbered Cash Balance December 31	504,822		

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Not Used</b>	Actual for 2014	Estimate for 2015	Year for 2016
Unencumbered Cash balance January 1			
Receipts:			
Interest on Idle Funds			
Transfers From: (Specify Fund)			
Cancelled Encumbrances			
<b>Total Receipts</b>			
<b>Resources Available</b>			
Expenditures:			
Personal Services			
Contractual Services			
Commodities			
Capital Outlay			
Transfer To: (Specify Fund)			
<b>Total Expenditures</b>			
Unencumbered Cash Balance December 31			

**FUND PAGE FOR FUND WITH NO TAX LEVY**

Adopted Budget <b>Water Utility Fund</b>	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance January 1	597,280	696,549	667,914
Receipts:			
Sales to Consumers	722,845	700,000	667,886
Water Dock	1,039	1,000	2,000
Tank Water	13,891	15,000	15,000
Miscellaneous	10,648	2,200	2,200
Merchandise	3,091	1,500	2,000
Inspections	952	900	1,000
Reimbursed Expenses	0	10,000	
Interest on Idle Funds	1,457	1,350	1,500
Rentals	0	250	500
Water Services	19,355	10,000	10,000
Cancelled Encumbrances	0		
<b>Total Receipts</b>	773,278	742,200	702,086
<b>Resources Available</b>	1,370,558	1,438,749	1,370,000
Expenditures			
Production Expenses			
Personal Services	0	500	525
Contractual Services	150,329	151,450	177,950
Commodities	26,901	10,000	15,000
Capital Outlay	0	12,125	20,000
Distribution Expenses			
Personal Services	141,085	167,902	182,155
Contractual Services	23,675	35,800	36,000
Commodities	72,111	85,000	100,000
Capital Outlay	1,301	2,240	50,000
Administrative & General Expenses			
Personal Services	134,758	142,728	156,520
Contractual Services	49,717	89,820	81,590
Commodities	6,414	7,400	10,000
Capital Outlay	0	0	10,000
Water Protection Fee	14,328	14,300	16,000
Transfer To: (Specify Fund)			
Principal & Interest Acct.	53,390	51,570	51,265
Lease Purchase Principal & Interest Acct.	0	0	0
Water Equipment Replacement Reserve	0	0	462,995
Water Equipment Replacement Reserve II	0	0	0
<b>Total Expenditures</b>	674,009	770,835	1,370,000
Unencumbered Cash Balance December 31	696,549	667,914	
2014/2015/2016 Budget Authority Amount	1,100,000	1,200,000	<b>1,370,000</b>



**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Water Equipment Replacement Reserve</b>	Actual for 2014	Estimate for 2015	Year for 2016
Unencumbered Cash Balance January 1	142,946	143,246	
Receipts:			
Interest on Idle Funds	300		
Miscellaneous			
Transfers From: (Specify Fund)			
Water Utility			
Cancelled Encumbrances			
<b>Total Receipts</b>	300		
<b>Resources Available</b>	143,246		
Expenditures			
Personal Services	0		
Contractual Services	0		
Commodities	0		
Capital Outlay	0		
Transfer To: (Specify Fund)			
<b>Total Expenditures</b>	0		
Unencumbered Cash Balance December 31	143,246		

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Water Equipment Replacement Reserve II</b>	Actual for 2014	Estimate for 2015	Year for 2016
Unencumbered Cash balance January 1	130,502	130,775	
Receipts:			
Interest on Idle Funds	273		
Transfers From: (Specify Fund)			
Water Utility			
Cancelled Encumbrances	0		
<b>Total Receipts</b>	273		
<b>Resources Available</b>	130,775		
Expenditures:			
Personal Services			
Contractual Services			
Commodities			
Capital Outlay			
Transfer To: (Specify Fund)			
<b>Total Expenditures</b>	0		
Unencumbered Cash Balance December 31	130,775		

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Sanitation Utility</b>	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance January 1	60,294	95,695	96,972
Receipts:			
Charges to Customers	258,288	285,350	316,628
Interest on Idle Funds	179	185	200
Reimbursed Expenses	0	785	
Miscellaneous	648	700	1,200
Transfer From: (Specify Fund)			
Cancelled Encumbrances	0		
<b>Total Receipts</b>	259,115	287,020	318,028
<b>Resources Available</b>	319,409	382,715	415,000
Expenditures			
Collection & Disposal Expenses			
Personal Services	84,603	84,574	90,600
Contractual Services	10,072	36,690	67,185
Commodities	35,801	55,500	96,000
Capital Outlay		0	0
Administrative & General Expenses			
Personal Services	41,629	46,429	50,890
Contractual Services	2,409	2,050	3,200
Commodities	0	500	750
Capital Outlay	0	0	0
Transfer To: (Specify Fund)			
Sanitation Equip. Replacement Reserve	49,200	60,000	106,375
<b>Total Expenditures</b>	223,714	285,743	415,000
Unencumbered Cash Balance December 31	95,695	96,972	0
2014/2015/2016 Budget Authority Amount	305,000	330,000	<b>415,000</b>

Adopted Budget <b>Sanitation Equip. Replacement Reserve</b>	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash balance January 1	124,952	174,465	
Receipts:			
Interest on Idle Funds	313		
Transfers From: (Specify Fund)			
Sanitation Utility	49,200		
Cancelled Encumbrances			
<b>Total Receipts</b>	49,513		
<b>Resources Available</b>	174,465		
Expenditures:			
Personal Services	0		
Contractual Services	0		
Commodities	0		
Capital Outlay	0		
Transfer To: (Specify Fund)			
<b>Total Expenditures</b>	0		
Unencumbered Cash Balance December 31	174,465		

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Sewer Utility</b>	Actual for 2014	Estimate for 2015	Year for 2016
Unencumbered Cash Balance January 1	198,149	537,827	781,274
Receipts:			
Charges to Customers	679,552	788,000	615,776
Interest on Idle Funds	687	1,000	1,200
Reimbursed Expenses	0	20,000	
Miscellaneous	7,634	1,700	1,750
Transfer From: (Specify Fund)			
Cancelled Encumbrances	0		
<b>Total Receipts</b>	687,873	810,700	618,726
<b>Resources Available</b>	886,022	1,348,527	1,400,000
Expenditures			
Collection & Disposal Expenses			
Personal Services	69,363	82,789	90,225
Contractual Services	29,350	32,245	41,270
Commodities	35,952	35,000	42,500
Capital Outlay	28,200	17,610	0
Administrative & General Expenses			
Personal Services	57,375	62,034	69,935
Contractual Services	12,775	22,000	55,330
Commodities	0	500	1,500
Capital Outlay	0	0	0
Debt Service			
Transfer To: (Specify Fund)			
Principal & Interest Acct.	115,180	137,365	204,075
Lease Purchase Prin. & Int. Acct.	0	0	0
Sewer System Reserve	0	177,710	895,165
<b>Total Expenditures</b>	348,195	567,253	1,400,000
Unencumbered Cash Balance December 31	537,827	781,274	
2014/2015/2016 Budget Authority Amount	600,000	795,000	1,400,000

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Sewer System Reserve</b>	Actual for 2014	Estimate for 2015	Year for 2016
Unencumbered Cash balance January 1	0	0	
Receipts:			
Interest on Idle Funds			
Transfers From: (Specify Fund)			
Sewer Utility	0		
Cancelled Encumbrances	0		
<b>Total Receipts</b>	0		
<b>Resources Available</b>	0		
Expenditures:			
Personal Services	0		
Contractual Services	0		
Commodities	0		
Capital Outlay			
Debt Service			
Transfer To: (Specify Fund)			
<b>Total Expenditures</b>	0		
Unencumbered Cash Balance December 31	0		

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Sewer System Reserve II</b>	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance January 1	0	0	
Receipts:			
Interest on Idle Funds			
Transfers From: (Specify Fund) Sewer Utility			
Cancelled Encumbrances	0		
<b>Total Receipts</b>	0		
<b>Resources Available</b>	0		
Expenditures			
Personal Services			
Contractual Services			
Commodities			
Capital Outlay			
Transfer To: (Specify Fund)			
<b>Total Expenditures</b>	0		
Unencumbered Cash Balance December 31	0		

Adopted Budget <b>Gas Royalty</b>	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash balance January 1	404,395	419,538	424,500
Receipts:			
Gas Royalties	21,225	12,100	11,500
Interest on Idle Funds	863	862	1,000
Miscellaneous			
Transfers From: (Specify Fund)			
Cancelled Encumbrances	0		
<b>Total Receipts</b>	22,088	12,962	12,500
<b>Resources Available</b>	426,483	432,500	437,000
Expenditures:			
Personal Services	0	0	0
Contractual Services	4,723	5,000	25,000
Commodities	2,222	3,000	5,000
Capital Outlay	0	0	407,000
Transfer To: (Specify Fund)			
<b>Total Expenditures</b>	6,945	8,000	437,000
Unencumbered Cash Balance December 31	419,538	424,500	
2014/2015/2016 Budget Authority Amount	394,000	430,000	<b>437,000</b>

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Electric Distribution Upgrade</b>	Actual for 2014	Estimate for 2015	Year for 2016
Unencumbered Cash Balance January 1	775,546	713,776	790,500
Receipts:			
Gas Sales	195,921	75,224	70,700
Interest on Idle Funds	1,806	1,500	1,800
Transfers From: (Specify Fund)			
Cancelled Encumbrances	0		
<b>Total Receipts</b>	197,727	76,724	72,500
<b>Resources Available</b>	973,273	790,500	863,000
Expenditures			
Personal Services	0	0	0
Contractual Services	0	0	0
Commodities	0	0	163,000
Capital Outlay	259,497	0	700,000
Transfer To: (Specify Fund)			
<b>Total Expenditures</b>	259,497	0	863,000
Unencumbered Cash Balance December 31	713,776	790,500	
2014/2015/2016 Budget Authority Amount	891,600	900,000	<b>863,000</b>

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Water Improvement Reserve</b>	Actual for 2014	Estimate for 2015	Year for 2016
Unencumbered Cash balance January 1	927,898	1,055,313	1,176,895
Receipts:			
Sales to Consumers	222,209	218,687	218,200
Interest on Idle Funds	2,112	2,250	2,405
Miscellaneous			
Transfers From: (Specify Fund)			
Cancelled Encumbrances	0		
<b>Total Receipts</b>	224,321	220,937	220,605
<b>Resources Available</b>	1,152,219	1,276,250	1,397,500
Expenditures:			
Personal Services	0	0	0
Contractual Services	30	250	150
Commodities	0	0	0
Capital Outlay	0	0	1,296,320
Transfer To: (Specify Fund)			
Bond & Interest	96,876	99,105	101,030
<b>Total Expenditures</b>	96,906	99,355	1,397,500
Unencumbered Cash Balance December 31	1,055,313	1,176,895	
2014/2015/2016 Budget Authority Amount	1,144,000	1,270,500	<b>1,397,500</b>

Total \$ 135.00

# CERTIFICATE

To the Clerk of Stevens County, State of Kansas  
We, the undersigned officers of  
Cemetery District #1, Stevens County, Kansas

certify that: (1) the hearing mentioned in the attached publication was held; (2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure and (3) the amount(s) of 2015 ad Valorem tax for the various funds for budget year 2016.

Table of Contents:		2016 Adopted Budget.			County Clerk's Use Only
		Page No.	Budget Authority for Expenditures	Amount of 2015 Ad Valorem Tax	
Fund	K.S.A.				
Computation to Determine Limit for	2016	2			
General	15-1015	5	448,500	180,075	
<b>TOTAL</b>					
Worksheet		3	448,500	180,075	
Publication		6			
Final Assessed Valuation					

State Use Only	Assisted by:
Received _____	Not assisted _____
Reviewed by _____	_____
Follow-up: Yes _____ No _____	_____

(If not assisted, so state)  
2015

Attest: \_\_\_\_\_

\_\_\_\_\_  
County Clerk

*Carl Kunk*  
Chairman  
*Donna L. Hump*  
*Billy Leonard*

\_\_\_\_\_  
Governing Body

List any resolution setting a fund levy limit:

# Computation to Determine Limit for 2016

		Amount of Levy
1. Total Tax Levy amount in 2015 Budget	+	\$ 180,109
2. Debt Service Levy in 2015 Budget	-	\$ -
3. Tax Levy Excluding Debt Service		<u>\$ 180,109</u>

## 2015 Valuation information for Valuation Adjustments:

4. New improvements for 2015	+	<u>456,932</u>	
5. Increase in Personal Property for 2015			
5a. Personal Property 2015	+	<u>1,640,399</u>	
5b. Personal Property 2014	-	<u>1,790,227</u>	
5c. Increase in Personal Property (5a minus 5b)	+	<u>0</u>	
If 5c is negative, enter a zero			
6. Valuation of Property that has Changed in Use during 2015		<u>0</u>	
7. Total Valuation Adjustment (Sum of 4, 5c, and 6)		<u>456,932</u>	
8. Total Est Valuation July 1, 2015		<u>124,389,709</u>	
9. Total Valuation less Valuation Adjustment (8 minus 7)		<u>123,932,777</u>	
10. Factor for Increase (7 divided by 9)		<u>0.003687</u>	
11. Amount of Increase (10 times 3)	+	\$ 664	
12. 2016 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)		<u>\$ 180,773</u>	
13. Debt Service Levy in the 2016 Budget		<u>0</u>	
14. 2016 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)		<u>\$ 180,773</u>	
15. Consumer Price Index for all urban consumers for calendar year 2015		<u>1.60%</u>	
16. Consumer Price Index adjustment (3 times 15)		<u>2,882</u>	
17. Maximum levy of budget year 2016, including debt service, not requiring "notice of vote publication." (14 plus 16)		<u>\$ 183,655</u>	



Submit if District is in more than one County

a The total assessed valuation is used to compute July 1 mill rates on Budget Summary Page.

b. To compute the delinquency rate by dividing total uncollected by total levied and rounding to two places  
The computed delinquency rate could be used for all fund's Delinquency Computation rate, if desired

c The totals are to be used as the total County Treasurer vehicle estimates in determining the factor for each vehicle tax if there is only one fund with a tax levy, use the total in that fund

\*\*\*\*\*

County Treasurer MVT Estimates	<u>6,983</u>
County Treasurer RVT Estimates	<u>168</u>
County Treasurer 16/20M Tax Estimates	<u>1,399</u>
County Treasurer Commercial Veh Estimates	397

Commercial Vehicle Factor	0.002204
---------------------------	----------

[illegible]

Item Purchased	Contract Date	Contract Term (Months)	Interest Rate %	Total Amount Financed (Beginning Prin.)	Principal Balance on 1/1/2015	Payments Due 2015	Payments Due 2016
NONE							
<b>Total</b>							

Page No. 4

**FUND PAGE - GENERAL**

Adopted Budget

<b>General Fund</b>	<b>Prior Year Actual for 2014</b>	<b>Current Year Estimate for 2015</b>	<b>Proposed Budget Year for 2016</b>
Unencumbered Cash Balance January 1	218,224	243,585	259,500
Receipts:			
Ad Valorem Tax	177,340	175,353	
Delinquent Tax	1,393	2,364	1,100
Motor Vehicle Tax	6,095	5,999	6,983
Recreational Vehicle Tax	150	120	168
16/20M Vehicle Tax	1,496	1,380	1,399
Commercial Vehicle Tax	572	545	397
In Lieu of Taxes (I.R.B.)	0	0	0
Sale of Cemetery Lots	1,313	3,000	1,500
Grave Openings	4,575	5,800	5,000
Marker Permits	180	230	200
Mineral Rights	494	250	200
Other	3,163	4,145	0
Interest on Idle Funds	623	601	553
<b>Total Receipts</b>	<b>197,394</b>	<b>199,787</b>	<b>17,500</b>
<b>Resources Available</b>	<b>415,618</b>	<b>443,372</b>	<b>277,000</b>
Expenditures:			
Sexton's Salary & Benefits	20,243	21,460	22,535
Other Labor	29,996	35,000	36,750
Payroll Taxes	14,243	18,000	18,900
Repairs & Supplies	16,691	16,000	25,000
New Land & Equipment	50,706	48,992	15,000
Improvements	2,194	5,000	288,645
Utilities	13,744	13,000	15,000
Grave Openings	4,820	4,800	5,000
Recording Fees	88	120	120
Insurance	9,475	10,500	11,550
Miscellaneous	9,833	11,000	10,000
<b>Total Expenditures</b>	<b>172,033</b>	<b>183,872</b>	<b>448,500</b>
Unencumbered Cash Balance December 31	243,585	259,500	
2014/2015/2016 Budget Authority Amount	390,750	430,850	448,500
Non-Appropriated Balance			0
Total Expenditures and Non-Appropriated Balance			448,500
Tax Required			171,500
Delinquency Computation			8,575
Amount of 2015 Ad Valorem Tax			180,075

# AFFIDAVIT OF PUBLICATIONS

## PUBLIC NOTICE

(First Published in The Hugoton Hermes, Thursday, July 16, 2015)

### NOTICE OF BUDGET HEARING

The governing body of Cemeary District #1, Stevens County will meet on the 3rd day of August, 2015 at 5:15 p.m. at 631 S. Main for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at the city clerk's office and will be available at this hearing.

### BUDGET SUMMARY

Proposed Budget 2016 expenditures and amount of 2016 ad valorem tax establish the maximum limits of the 2016 budget. Estimate tax rate is subject to change depending on final assessed valuation.

	2014	2015	2016	2017	2018
Prior Year Actual Expenditures	172,033	183,872	183,872	180,109	180,109
Actual Tax Rate	1.00	1.13	1.13	1.13	1.13
Current Year Estimate of Expenditures					
Budget Authority for Expenditures					
Amount of 2013 Ad Valorem Tax					
Est. Tax Rate					
General					
Totals					
Total Tax Levied	180,157	180,109	180,109	180,109	180,109
Assessed Valuation	180,157,609	168,742,887	168,742,887	168,742,887	168,742,887
Total					
G.O. Bonds	0	0	0	0	0
No-Fund Warrants	0	0	0	0	0
Lease Purchase Plan	0	0	0	0	0
Total	0	0	0	0	0

Tax Rates are expressed in mills

/s/ Thomas G. Hicks  
Treasurer

STATE OF KANSAS, STEVENS COUNTY, ss

Faith Publishing LLC, being first duly sworn, deposes and says: That they are Publisher of the Hugoton Hermes, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Stevens County, Kansas, with a general paid circulation on a weekly basis in Stevens County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a weekly, published at least weekly 50 times a year, has been so published continuously and uninterrupted in said county and state for a period of more than five years prior to the first publication of said notice, and has been admitted at the post office of Hugoton in Said County as second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for consecutive weeks, the first publication thereof being made as aforesaid on the day of

July 16, 2015, with subsequent publications being made on the following dates:

20\_\_\_\_, 20\_\_\_\_, 20\_\_\_\_, 20\_\_\_\_, 20\_\_\_\_

Subscribed and sworn to before me this

day of July 16, 2015

Notary Public  
ROGLEND S. COULTER  
My Appt. Exp. \_\_\_\_\_

My Commission expires: 4-10-18

Printer's fee: \$108.00  
Additional Copies: \$\_\_\_\_

100000

Cemetery District #1, Stevens County  
for the year ended December 31, 2014

**GENERAL FUND**

Cash balance January 1 \$ 218,223.36

**Receipts**

Taxes from county	\$ 187,045.87
Grave openings	\$ 4,575.00
Sale of lots	\$ 1,313.00
Miscellaneous	\$ 3,837.13
Interest income	\$ 622.80

**TOTAL Available** \$ 415,617.16

**Expenditures**

Labor & fringe benefits	\$ 64,481.38
Repairs & supplies	\$ 16,690.70
Utilities	\$ 13,743.82
Miscellaneous	\$ 24,216.23
Capital outlay	\$ 52,900.12

**TOTAL Expenditures** \$ 172,032.25

Cash balance December 31 \$ 243,584.91

**Composition of Cash**

Checking account-Citizens State Bank	\$ 6,084.91
Investment-Citizens State Bank	\$ 237,500.00

**TOTAL Cash** \$ 243,584.91